

HAWAII BOARD OF PUBLIC ACCOUNTANCY

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BOARD APPROVED - CPE SPONSOR LISTING 2014-2015

| ID number | SPONSOR NAME |
|--------------------------|---|
| 94007 | ACCOUNTING EDUCATION ASSOCIATES, INC. |
| 13006 | ACCOUNTING TOOLS LLC |
| 06005 | ACCUITY LLP |
| 14009 eff: 11/14/14 | AKAMINE, OYADOMARI & KOSAKI CPAS, INC. |
| 13004 | Thomas Yamachika LLLC dba ALOHA STATE TAX |
| 12004 | AMERICAN COLLEGE OF TRUST AND ESTATE COUNSEL |
| 12005 | AMERICAN CPE, INC. |
| 00004 eff: 03/12/2014 | AMERICAN SOCIETY FOR CONTINUING EDUCATION |
| 94032 | ASSOCIATION OF CERTIFIED FRAUD EXAMINERS (ACFE) HAWAII CHAPTER |
| 05003 | AVANTI COMPUTER SYSTEMS LTD. |
| 14003 eff: 02/24/2014 | BEACON HILL FINANCIAL EDUCATORS, INC. |
| 14008 eff: 11/05/14 | BONNIE C. HARWICK, CPA EA MBA |

BOARD APPROVED - CPE SPONSOR LISTING 2014-2015

| ID number | SPONSOR NAME |
|------------------------|---|
| 14001 | BROWNBAGCPE |
| 97025 | CALIFORNIA TAX INSTITUTE |
| 13012 | CARR, GOUVEIA + ASSOCIATES, CPAS, INC. |
| 08001 | CW ASSOCIATES, A HAWAII CERTIFIED PUBLIC ACCOUNTING CORPORATION |
| 14005 eff: 08/08/14 | EDDIE FLORES REAL ESTATE CONTINUING EDUCATION SCHOOL |
| 05005 | FINANCIAL PLANNING ASSOCIATION OF HAWAII |
| 94016 | FUJIOKA & WAKAZURU, CPAS |
| 96013 | FUKUYA HASEGAWA PARTNERS, LLC |
| 95024 | HAWAII CAPTIVE INSURANCE COUNCIL |
| 01014 | HAWAII CHAPTER - INSTITUTE OF INTERNAL AUDITORS |
| 94027 | HAWAII CREDIT UNION LEAGUE |
| 14006 eff: 09/08/14 | HAWAII ECONOMIC ASSOCIATION |

HAWAII BOARD OF PUBLIC ACCOUNTANCY

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| ID number | SPONSOR NAME |
|--------------------------|--|
| 98023 | HAWAII EMPLOYERS COUNCIL |
| 97007 | HAWAII ESTATE PLANNING COUNCIL |
| 95034 | HAWAII MEDICAL SERVICE ASSOCIATION |
| 94042 | HAWAII SOCIETY OF ENROLLED AGENTS |
| 96005 | HAWAIIAN ELECTRIC COMPANY, INC. |
| 94001 | HEALTHCARE FINANCIAL MANAGEMENT ASSOCIATION HAWAII CHAPTER (HFMA) |
| 99017 | IKEDA & WONG, CPA, INC. |
| 11003 | INSIGHTSOFTWARE.COM |
| 02001 | JAMES K. MICHISHIMA CPA |
| 96025 | KHSK CPAS, INC. |
| 14010 eff: 12/12/2014 | KIRIO & COMPANY, INC. |
| 02006 | KMH LLP |

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|--------------------------|---|
| 08005 | KOBAYASHI, KANETOKU, DOI, LUM & YASUDA CPAS LLC |
| 01007 | KWOCK & COMPANY CPAS |
| 14011 eff: 02/03/2015 | LEE FINANCIAL GROUP HAWAII |
| 07002 | LEVIN & HU, LLP |
| 12006 | MC GROUP HAWAII, INC |
| 95007 | MCERNERNEY, SHIMABUKURO, OKAZAKI & FUJITA, CPAS, AAC |
| 14004 eff: 06/16/2014 | MILTON T. KAWASAKI |
| 09007 | MORGAN STANLEY fka Morgan Stanley Smith Barney |
| 97020 | NATIONAL ASSOCIATION OF TAX PROFESSIONALS - HAWAII CHAPTER |
| 13003 | OBENAUF LAW GROUP |
| 13011 | OBERG & FREE, CPAS |
| 11007 | PKF PACIFIC HAWAII LLP |

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| ID number | SPONSOR NAME |
|--------------------------|--|
| 94028 | PROFESSIONAL EDUCATION SERVICES, LP |
| 95049 | SHEA & CO., CPA'S INC. |
| 05012 | SOH - CAMPAIGN SPENDING COMMISSION |
| 96074 | SOH - DEPARTMENT OF TAXATION |
| 00003 | STERLING & TUCKER, INC., CPAS |
| 09003 | TAX FOUNDATION OF HAWAII |
| 94080 eff: 07/09/2014 | TRUSTA, AN ACCOUNTANCY CORPORATION |
| 14002 | UBS FINANCIAL SERVICES INC - MIYAMASU SHIU WEALTH CONSULTING GROUP |
| 06004 | UNIVERSITY OF HAWAII FOUNDATION, OFFICE OF ESTATE AND GIFT PLANNING |
| 02008 | WEB CPE, INC. |
| 14007 eff: 09/29/2014 | WESTERN CPE |